

§ 1.383-2

May 6, 1986) for each taxable year ending on or after May 6, 1986 for which the corporation was a loss corporation, (ii) state whether and to what extent pre-change capital losses (as defined in paragraphs (c)(2)(i) and (ii) of this section) or pre-change credits (as defined in paragraph (c)(3) of this section) utilized by the corporation in a taxable year to which the section 382 limitation applied, exceeded the amount permitted under this section, and (iii) be labeled "Information Statement with Respect to Transition Periods." For purposes of the preceding sentence, information previously reported in an information statement, including a

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statement filed with a 1988 return, may be excluded. The requirements of this paragraph (k)(2) apply only with respect to 1988 and 1989 taxable years with respect to which the due date of the income tax return (including extensions) is after November 20, 1989, and for which the income tax return is not filed on or before October 10, 1989.

[T.D. 8264, 54 FR 38668, Sept. 20, 1989; T.D. 8264, 54 FR 46187, Nov. 1, 1989; T.D. 8264, 54 FR 50043, Dec. 4, 1989. Redesignated and amended by T.D. 8352, 56 FR 29434, June 27, 1991]

§ 1.383-2 Limitations on certain capital losses and excess credits in computing alternative minimum tax.
[Reserved]